

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE HOUSE BILL 2708**

54th Legislature  
1996 Regular Session

Passed by the House March 7, 1996  
Yeas 96 Nays 0

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**Speaker of the  
House of Representatives**

Passed by the Senate March 7, 1996  
Yeas 47 Nays 0

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**President of the Senate**

Approved

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**Governor of the State of Washington**

CERTIFICATE

I, Timothy A. Martin, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 2708** as passed by the House of Representatives and the Senate on the dates hereon set forth.

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**Chief Clerk**

FILED

**Secretary of State  
State of Washington**

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**SUBSTITUTE HOUSE BILL 2708**

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AS AMENDED BY THE SENATE

Passed Legislature - 1996 Regular Session

**State of Washington                      54th Legislature                      1996 Regular Session**

**By** House Committee on Finance (originally sponsored by Representatives Sheldon, Schoesler, Hatfield, Van Luven, B. Thomas, Silver, D. Schmidt, Cairnes, Cooke and Johnson)

Read first time 02/02/96.

1            AN ACT Relating to the impact of taxes on warehouse and  
2 distribution activity; and creating new sections.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4            NEW SECTION.    **Sec. 1.** (1) The department of revenue shall perform  
5 a study to:

6            (a) Determine the current and potential impact of warehouse and  
7 distribution activity on the Washington economy;

8            (b) Analyze how the current tax structure affects warehouse and  
9 distribution activity;

10           (c) Evaluate alternative methods of taxing warehouse and  
11 distribution activity;

12           (d) Identify the effects of tax incentives for warehouse and  
13 distribution activity; and

14           (e) Evaluate the impact of any potential changes in taxation of  
15 warehouse and distribution activity on equity among other industries  
16 and upon the overall state tax structure.

17           (2) To perform this study, the department shall form an advisory  
18 study committee which may include representation from warehouse and  
19 distribution interests, local government, and other interest groups.

1 The advisory committee shall also include, but need not be limited to,  
2 two members from the house of representatives and two members from the  
3 senate.

4 (3) The department of revenue shall provide staff for the purpose  
5 of the study.

6 (4) The department of revenue shall present a final report of the  
7 findings of the study to the committees of the legislature that deal  
8 with revenue matters by December 1, 1996.

9 (5) The department of revenue shall not perform the study under  
10 this section unless matching funds in the amount of forty-five thousand  
11 dollars are provided from other public and private sources.

12 NEW SECTION. **Sec. 2.** If specific funding in the amount of forty-  
13 five thousand dollars for the purposes of this act, referencing this  
14 act by bill or chapter number, is not provided by June 30, 1996, in the  
15 omnibus appropriations act, this act is null and void.

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